IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

TUESDAY, THE 12TH DECEMBER 2006 / 21ST AGRAHAYANA 1928

WP(C).No. 18508 of 2004(C)

PETITIONER:

SHERIF,
KANJIRAPARAMBIL HOUSE, P.O. MANNAR, PALAKKAD.

BY ADV. SRI.G.PRABHAKARAN

RESPONDENTS:

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1. THE REGIONAL TRANSPORT OFFICER-CUM-MOTOR VEHICLES TAXATION OFFICER-CUM-SECRETARY, REGIONAL TRANSPORT AUTHORITY, PALAKKAD.

2. THE DEPUTY TRANSPORT COMMISSIONER (APPELLATE AUTHORITY FOR M.V. TAXES), CENTRAL ZONE-II, THRISSUR.

3. STATE OF KERALA, REPRESENTED BY THE TRANSPORT COMMISSIONER, DEPARTMENT OF MOTOR VEHICLES, TRANSPORT BHAVAN, THIRUVANANTHAPURAM.

GOVERNMENT PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 12/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) 18508/2004

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1	TRUE COPY OF THE CHARGE MEMO DATED 13.6.2000.
EXT.P2	TRUE COPY OF THE DEMAND NOTICE DATED 13.6.2000.
EXT.P3	TRUE COPY OF THE JUDGMENT W.P.(C) NO. 13151/2004 DATED 10.6.2004.
EXT.P4	TRUE COPY OF THE APPEAL MEMORANDUM DATED 27.1.2004 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
EXT.P5	TRUE COPY OF THE ORDER OF THE 2ND RESPONDENT NO. C/137/2004/CZ.1 DATED 22.4.2004 DISMISSING THE APPEAL FILED BY THE PETITIONER.

// TRUE COPY //

P.S. TO JUDGE.

knc/-

P.R. RAMAN, J.

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W.P.(C) NO. 18508 OF 2004

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DATED THIS, THE 12th DAY OF DECEMBER, 2006.

J U D G M E N T

The parties are at ad idem that the issue is covered by the decision of this Court in **Mohammed Ibrahim v. R.T.O., Palakkad** (2003 KLJ (Tax Cases) 59 wherein it is held that payment of compounding fee under Section 86 (5) of the Motor Vehicles Act, in order to avoid cancellation or suspension will not absolve the liability of payment of tax under the Taxation Act. But tax shall be levied at such rates as specified in clause (6) of the proviso as if the permit had been issued for the vehicle not for the entire quarter.

2. Accordingly, the benefit of the said judgment will stand extended to the petitioner also. The first respondent shall accordingly, refix the amount of tax for the period in question.

A copy of this judgment along with the copy of the writ petition may be produced by the petitioner before the first respondent for information and compliance. The writ petition is disposed of as above.

P.R. RAMAN,
(JUDGE)

knc/-